

FAQs on the Companies Compliance Facilitation Scheme, 2026 (CCFS-2026)

1. What is the objective of the Companies Compliance Facilitation Scheme, 2026 (CCFS-2026)?

CCFS-2026 is a one-time scheme introduced to enable companies to file overdue annual returns, financial statements, and certain other relevant e-forms by paying concessional fees. It also provides a window for eligible companies to opt for dormant status or to file for closure.

The Scheme is intended to improve compliance levels, reduce the burden of accumulated additional fees on companies, and ensure that the corporate registry reflects accurate and up to date information.

2. When does the Scheme commence and when does it end?

The Scheme shall come into force on 15 April 2026 and shall remain in force up to 15 July 2026.

3. Which entities are eligible to avail the Scheme?

All companies are eligible, except those specifically excluded under the Scheme, namely:

- companies against which final action for strike off has already been initiated;
- companies that have already applied for strike off;
- companies that applied for dormant status before commencement of the Scheme;
- companies dissolved pursuant to amalgamation; and
- vanishing companies.

4. What filings are covered under the Scheme?

The Scheme covers relevant e-forms relating to annual filings and related compliances, including:

- MGT-7, MGT-7A;
- AOC-4 including AOC-4 CFS, AOC-4 NBFC (Ind AS), AOC-4 CFS NBFC (Ind AS), and AOC-4 XBRL;
- ADT-1;
- FC-3 and FC-4; and
- legacy forms such as Form 20B, Form 21A, Form 23AC, Form 23ACA, Form 23AC-XBRL, Form 23ACA-XBRL, Form 66 and Form 23B.

5. Is the scheme available for annual filings pertaining to the financial year 2024-25?

Yes. It covers all pending annual filings.

6. What benefit is available for delayed filing of annual returns and financial statements?

A company filing overdue relevant e-forms during the Scheme period is required to pay only 10% of the additional fee.

Illustration: If the annual return is being filed with a delay of 300 days. In the normal scenario, the additional fees payable would be $300 \times 100 = \text{Rs.}$

30000. However, if such filing is made during the currency of the scheme, an additional fees of Rs. 3000/ would be payable.

7. Is there any concession on the normal filing fee for annual filings?

No. The Scheme does not give concessions on the normal filing fee in respect of annual filing related forms.

8. What is the fee for filing for dormant status under the Scheme?

A company applying for dormant status in e-form MSC-1 is required to pay one half of the normal filing fee applicable under the rules.

9. What is the fee for strike-off under the Scheme?

A company filing e form STK-2 during the currency of the Scheme is required to pay only 25% of the applicable filing fee.

10. Does the Scheme provide immunity from penalty?

Yes, in certain cases. Where filings under sections 92 (Annual Return-Relevant form-MGT-7/7A) and Section 137 (Financial Statements-Relevant form(s)- AOC-4 including AOC-4 CFS, AOC-4 NBFC (Ind AS), AOC-4 CFS NBFC (Ind AS), and AOC-4 XBRL) are made before issuance of notice by the adjudicating officer, or within 30 days of such notice, proceedings are concluded and no penalty shall be leviable. In other cases, immunity against prospective penal action is available if the forms are filed under the Scheme, and no prosecution has been filed and no adjudication proceedings have been initiated by issuance of a show cause notice before such filing.

11. Is there a requirement to file a separate form to avail immunity?

No.

12. Is immunity also available against default of Section 96?

No. However, the companies can conduct AGM for any of the previous Financial Years, adopt the Financial Statements for respective FY and subsequently update their filings availing the Scheme.

13. Is the Scheme also available in cases where the financial statements of the company for the past years have not been audited?

The Scheme facilitates filing of overdue financial statements and annual returns, including e-Form ADT-1. Accordingly, a company is required to have its accounts audited for the relevant financial years and file the same after obtaining a valid Unique Document Identification Number (UDIN) generated in accordance with the guidelines issued by the Institute of Chartered Accountants of India.

14. What happens if a company does not avail the Scheme?

After the Scheme closes, the defaulting companies are liable to be

subject to enforcement action, including striking off from the register.

15. Can a company use the Scheme to regularize multiple pending filings?

Yes. The Scheme is intended to facilitate filing of relevant overdue forms and may be used to regularize multiple pending filings, subject to eligibility and compliance with the applicable conditions.

16. What should companies do to take benefit of the Scheme?

Companies should immediately identify all pending annual filings, verify eligibility, prepare the relevant forms, and complete filing within the Scheme period to avail the reduced fees and other applicable benefits.

17. In case the company intends to get its name struck off, is the company required to file only the form STK-2 form under the scheme at a concessional fees or is it mandatory to file all pending forms before applying for strike off?

The provisions of rule 4 of the Companies (Removal of Name of Companies from the Register of Companies) Rules, 2016 would become applicable, whereby in general company is required to file the financial statement and annual return up to the end of the financial year in which the company ceased to carry its business operations. However, in case the Registrar has initiated an action against the company under section 248(1), but the final notice in STK-7 has not been issued, then it shall file all pending overdue financial statements and annual returns.
